FRANCHISE TAX BOARD PRIVACY NOTICE

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Your Rights:

You have a right to see our records that contain your personal information, and we must tell you why we ask for your tax information and to whom we may provide that information. You also have the right to question the correctness of the information that is contained within your file.

Your Responsibility:

If you meet certain income requirements, the California Revenue & Taxation Code requires you to file a return on the forms we prescribe (see sections 18501 and 18621). When you file these forms and related documents, you must include your social security number for identification and return processing (section 18624).

Reasons for Information Requests:

We ask for return information so that we can administer the tax law fairly and correctly. We may request additional information to resolve audit or collection issues. It is mandatory that you furnish all requested information.

If you do not file a return, do not provide the information we ask for, or if you provide fraudulent information, you may be charged penalties and interest, and, in certain cases, you may be criminally prosecuted. Additionally, we may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any refund.

Information Disclosure:

We may give your tax information to the Internal Revenue Service, to income tax officials of other states, to the Multistate Tax Commission, and to certain California government agencies and officials, as provided by law. Also, as provided by law, we may give your tax information to other persons as necessary to determine your tax liability or to collect the amount of tax you owe. If you owe the Franchise Tax Board money, the amount due may be disclosed to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who hold assets belonging to you.

Responsibility for the Records:

The Director of the Information Management Bureau is responsible for maintaining the records of the Franchise Tax Board. To obtain information about your records, 1) write to: Disclosure Officer, Franchise Tax Board, PO Box 1468 Mailstop B-1, Sacramento CA 95812-1468, or 2) call: (800) 852-5711 within the United States, or (916) 845-6500 outside of the United States.